

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

CHETAN KAPUR, et al.

Defendants.

Civil No. 11-cv-8094 (PAE)

DECLARATION OF PRESTI & NAEGELE

I, JOSEPH ROMANO, am a custodian of records for Presti & Naegle, located at 225 West 35th Street, 16th Floor, New York, NY 10001. The records transmitted to the United States Securities and Exchange Commission are true and accurate copies of such records and were made or received at or near the date appearing thereon by or from information transmitted by a person with knowledge thereof. Moreover, such records are kept in the course of Presti & Naegle's regularly conducted business and it is the regular practice of Presti & Naegle to make and receive such records.

Pursuant to the provisions of 28 U.S.C. Section 1746, I declare under penalty of perjury that the foregoing Declaration is true and correct.

Executed on this 5th day of May, 2015.

Joseph Romano
CUSTODIAN OF RECORDS

19th August, 2010

Messrs.
MOSSFON TRUST CORPORATION
Mossfon Building

Attention: **Mrs. Lurys Madrid**
Compliance Manager

Ref.: Mr. Chetan Kapur

Dear Sirs:

From my commercial and professional involvement with Mr. Kapur, I have always found him to be creditworthy and upstanding.

From my knowledge, Mr. Kapur has conducted his affairs in a professional and competent manner with his management following "good business" practice.

I have known Mr. Kapur for over 5 years, and in my capacity as his authorized accountant do hereby confirm that Mr. Kapur has complied with all his Fiscal duties and obligations with the IRS up to date.

This letter is issued at the request of the interested party for the purposes that he may see fit.

Sincerely.

Joseph Romano, CPA